

# **EXHIBIT C**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BRAC GROUP, INC.  
(f/k/a Budget Group, Inc.),  
  
Reorganized Debtor.

Chapter 11

Case No. 02-12152 (JLP)

**DECLARATION OF HOBART G. TRUESDELL IN SUPPORT OF THE  
EIGHTEENTH OMNIBUS (NON-SUBSTANTIVE) OBJECTION TO CLAIMS  
PURSUANT TO SECTION 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007 AND LOCAL RULE 3007-1**

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STATE OF NEW YORK     )  
                                      )     SS.  
COUNTY OF NEW YORK    )

HOBART G. TRUESDELL declares as follows:

1. I am a member of Walker Truesdell & Associates, the Plan Administrator for the above-captioned Reorganized Debtor. Pursuant to Article IV of the Debtors' Plan of Reorganization, the Plan Administrator is now responsible for overseeing the claims reconciliation and objection process in the Reorganized Debtor's chapter 11 case. I have read the Plan Administrator's Eighteenth Omnibus (Non-Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1 (the "Objection"),<sup>1</sup> and am directly, or by and through the Plan Administrator's advisors and personnel, including the Court-approved claims and noticing agent The Trumbull Group L.L.C. (f/k/a Trumbull Services, L.L.C.) ("Trumbull"), familiar with the information contained therein and the exhibits attached thereto.

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meaning ascribed to such terms in the Objection.

2. Considerable resources and time have been expended to ensure that there exists a high level of diligence in reviewing and reconciling the proofs of claim filed or pending against the Reorganized Debtor in this case. These claims are being carefully reviewed and analyzed in good faith with the assistance of the appropriate personnel, including Trumbull. These efforts resulted in the identification of certain objectionable claims that are the subject of this Objection.

3. Upon a thorough review of the proofs of claim filed in this chapter 11 case and supporting documentation thereto, the Plan Administrator has determined that the proofs of claim listed on Exhibits A and B to the Objection are not properly asserted against the Reorganized Debtor pursuant to section 502(b) of the Bankruptcy Code.

4. The Plan Administrator has reviewed the proofs of claim filed in this chapter 11 case together with any supporting documentation attached thereto and has determined that each of the claims identified in Exhibit A of the Objection as “No Documentation Claims to be Disallowed and Expunged” is a claim filed without any supporting documentation to substantiate the claim (the “No Documentation Claims”). Accordingly, the No Documentation Claims listed on Exhibit A to the Objection should be disallowed in full and expunged. The information contained in Exhibit A is true and correct to the best of my knowledge and belief.

5. The Plan Administrator has reviewed the proofs of claim filed in this chapter 11 case together with any supporting documentation attached thereto and has determined that each of the claims identified in Exhibit B of the Objection as “Late Filed Claims to be Disallowed and Expunged” is a claim arising, or deemed to have arisen, before the Petition Date that was filed after the Bar Date (the “Late Filed Claims”). Accordingly, the Late Filed Claims

listed on Exhibit B to the Objection should be disallowed in full and expunged. The information contained in Exhibit B is true and correct to the best of my knowledge and belief.

6. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: New York, New York  
November 3, 2004

  
Hobart G. Truesdell